



Sustaining diversity in social and environmental accounting research



Robin W. Roberts*, Dana M. Wallace

Kenneth G. Dixon School of Accounting, University of Central Florida, Orlando, FL 32816, United States

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ABSTRACT

During its relatively brief, 40-year life as a recognized field of inquiry (Owen, 2008), research in social and environmental accounting (SEA) has witnessed its fair share of struggles within both the mainstream and critical accounting literature. Only recently, the elite mainstream academic journals in the United States have (re)discovered SEA-related work on corporate social responsibility, and in a vast majority of that work, earlier SEA studies are either not acknowledged (e.g., Elliott, Jackson, Peecher, & White, 2014) or are dismissed as irrelevant to the discussion at hand (e.g., Moser & Martin, 2012). Critical accounting research has been more welcoming generally to SEA topics, although there has been near constant tension between the reformist approach taken in many SEA studies and the more radical tenor understandably present in critical research (e.g., Spence, 2009; Tinker et al., 1991). At certain points in the development of SEA research, common ground has been found (Tinker & Gray, 2003). Grappling with these dilemmas seems especially acute for quantitative SEA work that follows an objectivist/positivist research tradition, often facing increasing methodological hurdles from the elite mainstream, and/or a rejection of fundamental assumptions by critical theorists.

The purpose of this paper is twofold. First, we offer support for sustaining diversity in SEA research by discussing the potential for quantitative SEA research projects to substantively challenge mainstream conceptions of SEA. Second, in order to promote quantitative SEA research we present a literature review that informs current and potential quantitative SEA scholars of recent developments in this stream of research, focusing primarily on the methodological requirements present in related mainstream quantitative research. Although admittedly partial and selective in its presentation, through this commentary we aim to promote continued support of quantitative SEA research within the critical accounting community and to help enable non-mainstream quantitative SEA researchers to disarm methodological criticisms from elite mainstream sources.

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* Corresponding author.

E-mail address: rroberts@bus.ucf.edu (R.W. Roberts).

“There’s nothing in the middle of the road but yellow stripes and dead armadillos.”

Jim Hightower, former Texas agriculture commissioner (1997)

1. Introduction

Its modicum of journal publication presence notwithstanding (for evidence see literature reviews by Gray, Kouhy, & Lavers, 1995 and Owen, 2008), large-sample, quantitative social and environmental accounting (SEA) research that challenges mainstream conceptions of SEA is often stuck between the proverbial rock (i.e., elite U.S. mainstream accounting research) and hard place (i.e., critical accounting research). The “rock” metaphor applies to mainstream accounting research because quantitative SEA researchers whose theoretical approach or empirical results seriously erode the business case for corporate social responsibility (CSR) most likely find an impenetrable wall of editorial and/or anonymous reviewer “stone” between the paper and publication.¹ The “hard place” metaphor applies to critical accounting research because positivist assumptions that support the theoretical and methodological foundation for large-sample quantitative research are seldom commensurate with the fundamental assumptions that support critical studies (Burrell & Morgan, 1979).² Even when there is a shared practical concern among quantitative SEA and critical SEA researchers (e.g., the protection of the natural environment), attempts to find a constructive way forward for a quantitative SEA research project, such as through a multi-paradigm inquiry, become extremely difficult for quantitative SEA researchers because they are not typically well-versed in critical social theory (see Lewis & Grimes, 1999 for a general discussion of these challenges).

Similar observations concerning the pitfalls associated with undertaking accounting research that operates on either center-margin have been offered before, and in much more convincing detail, by both mainstream (Merchant, 2008) and critical (Spence, 2009; Tinker & Gray, 2003; Tinker, Lehman, & Neimark, 1991) accounting researchers. Mentioning them here is not intended to engender any academic sympathy. Given that quantitative SEA research is often considered by both mainstream and critical groups to operate in the “middle of the road”, it comes as little surprise that a non-mainstream quantitative SEA project leads to either a “rock” or a “hard place”, or at some point in the publication process, is “run over” from either direction.

Of course, SEA research is not unique in this respect. Debates about an academic discipline’s support or resistance to the inclusiveness of multiple paradigms have been witnessed time and time again in sister disciplines, for example in sociology (Bryman, 1984), information systems (Robey, 1996), and as recently as 2007 in mainstream accounting (Hopwood, 2007). All of this said, it is our observation (and probably that of many others) that the editors of *Critical Perspectives on Accounting* (CPA) have an admirable history of research inclusiveness. We purport that this has been true since its early inception (e.g., Cooper & Zeff, 1992) and can be most recently and relevantly referenced here by its thematic issue on Accounting and the Environment (*Critical Perspectives on Accounting*, Volume 24, Issue 6 (2013)). In relation to all of these efforts by CPA, we admire the editors’ paradigm tolerance when developing thematic issues and also admire the willingness of CPA thematic issue lead authors (i.e., brave academic souls) to submit their work to public commentary by researchers who may hail rather enthusiastically from other research traditions. It is with this background and in this spirit of tolerance and inclusiveness that we offer our commentary. In the space that follows, we explain our support for non-mainstream quantitative SEA research in the critical accounting community, provide a primer in quantitative SEA research that helps disarm methodological criticisms potentially leveled by the mainstream accounting community, and draw general conclusions from our work.

2. Supporting non-mainstream quantitative SEA research in the critical accounting community

Critical accounting research and SEA research are both, at their core, political. This observation has been stated before, more generally about accounting research (Tinker, Neimark, & Merino, 1982) as well as more specifically about SEA research (Gray et al., 1995; Spence, 2009). Often the question for SEA researchers then becomes one of how *explicitly* political a study should be, and whether or not a failure to be explicit about politics implies support of the status quo (Lehman, 2001). For some in the critical accounting community, explicitly rejecting the status quo seems necessary in order to define worthy SEA research (Spence, Husillos, & Correa-Ruiz, 2010). While these discussions and debates are steeped in social theory, they also are very relevant to the research agendas of non-mainstream quantitative SEA researchers who anchor their own scholarly work in positivist traditions and often work within the bounds of mainstream conceptions of society. As a community that at its core argues for planetary sustainability and social justice, non-mainstream SEA researchers must continue to examine the ultimate potential policy outcomes associated with their approach to SEA research. The heart of the debate, for our purposes, appears to center on whether non-mainstream quantitative SEA research that can be criticized for being reformist is, in essence, counter-productive (Archel, Husillos, & Spence, 2011), further perpetuating the legitimacy of the status quo. These conclusions are disquieting, but also conclusions that can be extrapolated to include almost all types of SEA research. The

¹ We view *Accounting, Organizations and Society* as an exemplary exception to the rule. See Gray (2002) for a detailed discussion of the journal’s contribution to SEA research.

² We say *seldom* because, as proposed later in the paper, we believe there are potential connections between positivist and critical SEA research, as discussed more generally by York and Clark (2006).

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